

**Illinois Department of Revenue
Regulations**

Title 86 Part 750 Section 750.100 Scope of the Program and Rules

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 750
PAYMENT OF TAXES BY ELECTRONIC FUNDS TRANSFER**

Section 750.100 Scope of the Program and Rules

- a) Electronic funds transfer replaces the physical movement and handling of paper checks with electronic instructions to financial institutions to transfer funds between accounts of those making and receiving payments.
- b) Use of electronic funds transfer is intended to:
 - 1) make the payment of taxes easier for taxpayers;
 - 2) enhance State revenues through acceleration of the collection mechanism for taxes; and
 - 3) improve enforcement and compliance through the elimination of the delays and uncertainties which result from mailing and manually processing paper returns and tax payments.
- c) Taxpayers who are required to make tax payments to the Department and have reached the established thresholds for making those payments through the use of electronic funds transfer are required to make those payments to the Department through the use of electronic funds transfer. (See Section 750.300 of this Part.)
- d) Taxpayers, if accepted into the program by the Department, may voluntarily make tax payments to the Department through the use of electronic funds transfer for tax, fees, and other payments listed in Section 750.300 of this Part.

(Source: Amended at 27 Ill. Reg. _____, effective _____)

PART 750
PAYMENT OF TAXES BY ELECTRONIC FUNDS TRANSFER

Section

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AUTHORITY: Implementing the Illinois Income Tax Act [35 ILCS 5], Use Tax Act [35 ILCS 105], Service Use Tax Act [35 ILCS 110], Service Occupation Tax Act [35 ILCS 115], Retailers' Occupation Tax Act [35 ILCS 120] and Electricity Excise Tax Law [35 ILCS 640] and authorized by Section 2505-210 of the Civil Administrative Code [20 ILCS 2505/2505-210].

SOURCE: Adopted at 17 Ill. Reg. 18132, effective October 4, 1993; amended at 18 Ill. Reg. 15612, effective October 11, 1994; amended at 20 Ill. Reg. 9111, effective July 2, 1996; amended at 22 Ill. Reg. 10904, effective June 8, 1998; amended at 23 Ill. Reg. 5847, effective May 3, 1999; amended at 24 Ill. Reg. 3867, effective February 28, 2000; amended at 25 Ill. Reg. 185, effective December 26, 2000; amended at 26 Ill. Reg. 1727, effective January 24, 2002; amended at 27 Ill. Reg. _____, effective _____.

